

House File 273 - Introduced

HOUSE FILE _____
BY WESSEL=KROESCHELL

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act providing a sales tax exemption from the sale of new and
2 used textbooks for postsecondary educational institution
3 classes.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 2106YH 83
6 ak/mg:sc/14

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1 1 Section 1. Section 423.3, Code 2009, is amended by adding
1 2 the following new subsection:
1 3 NEW SUBSECTION. 95. a. The sales price from the sale of
1 4 new and used textbooks for use in attending a postsecondary
1 5 educational institution.
1 6 b. For purposes of this subsection:
1 7 (1) "Textbooks" means books and other instructional
1 8 materials and equipment used in attending a postsecondary
1 9 educational institution in this state. "Textbooks" does not
1 10 include instructional books and materials used in the teaching
1 11 of religious tenets, doctrines, or worship, the purpose of
1 12 which is to inculcate those tenets, doctrines, or worship.
1 13 (2) "Postsecondary educational institution" means an
1 14 accredited higher education institution, as defined in section
1 15 261.92, an Iowa community college, a postsecondary educational
1 16 institution under the control of the state board of regents, a
1 17 school of cosmetology arts and sciences licensed under chapter
1 18 157, or a barber school licensed under chapter 158.
1 19 c. Postsecondary educational institutions are required to
1 20 provide the titles of required and recommended textbooks for
1 21 all courses and the corresponding authors, publishers, and
1 22 international standard book numbers for such textbooks on the
1 23 postsecondary educational institution's internet website for
1 24 access to all booksellers. The department of education shall
1 25 designate the format by which the textbook information shall
1 26 be provided.
1 27 d. In order to receive the sales tax exemption, a person
1 28 is required to show a current official identification card
1 29 from a postsecondary educational institution and show that the
1 30 textbooks intended to be purchased are on a list of textbooks
1 31 provided by a postsecondary educational institution under
1 32 paragraph "c".

EXPLANATION

1 34 This bill provides a sales tax exemption from the sale of
1 35 textbooks used in attending a public or private Iowa
2 1 postsecondary educational institution, including licensed
2 2 cosmetology and barber schools. "Textbooks" are defined as
2 3 books and other instructional materials and equipment but does
2 4 not include instructional books and materials used for
2 5 teaching religious tenets, doctrines, or worship if the
2 6 purpose is to inculcate those tenets, doctrines, or worship.
2 7 Postsecondary educational institutions are required to
2 8 provide the titles of textbooks for all courses and the
2 9 authors, publishers, and corresponding international standard
2 10 book numbers for the textbooks on the institution's internet
2 11 website in order for all booksellers to have access to the
2 12 information. The department of education is required to
2 13 provide the format in which the textbook information must be
2 14 provided.
2 15 In order to receive the sales tax exemption, a person must
2 16 show a current official identification card from a
2 17 postsecondary educational institution and show that the
2 18 textbooks intended to be purchased are on an institution's
2 19 textbooks list.

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